



# 2011 CALIFORNIA VOLUNTEER REFERENCE MANUAL – Introduction

## Estimated Tax Payments

Estimated Tax Payments – Installments due for each tax year beginning on or after January 1, 2011, shall be 30 percent of the required annual payment for the first required installment, 40 percent of the annual payment for the second required installment, no installment due for the third required installment, and 30 percent of the annual payment for the fourth required installment. Taxpayers with a tax liability less than \$500 (\$250 for married/RDP filing separately) do not need to make estimated tax payments.

## Important Due Dates

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| <b>April 17, 2012</b>   | <p>Last day for your client to file and pay the 2011 tax they owe to avoid penalties and interest. See FTB 3519, <i>Payment for Automatic Extension for Individuals</i>, for more information.</p> <p>If a client is living or traveling outside the United States on April 17, 2012, the due dates for filing a return and paying tax are different.</p>   |
| <b>October 15, 2012</b>   | <p>Last day for your client to file their 2011 tax return to avoid penalties and interest computed from the original due date of April 17, 2012.</p>  |
| <b>April 17, 2012</b><br><b>June 15, 2012</b><br><b>September 17, 2012</b><br><b>January 15, 2013</b> | <p>Due dates for 2012 estimated tax payments. Generally, your clients do not have to make estimated tax payments if their California withholding in each payment period totals 90 percent of their required annual payment. Also, they will not have to make estimated tax payments if they pay enough through withholding to keep the amount they owe with their tax return under \$500 (\$250 if married/RDP filing separately). However, if they do not pay enough tax either through withholding or by making estimated tax payments, they may have an underpayment penalty. See Form 540-ES instructions for more information.</p> |